

Chapter 3.16**DETERMINATION OF CITY TAX RATE**

(567-11/50, 2437-7/80)

Sections:

- 3.16.010 Charter mandate
- 3.16.020 Procedure to fix annual tax rate
- 3.16.030 Assessment

3.16.010 Charter mandate. The City Charter provides that the city council shall prescribe by ordinance for the assessment, levy and collection of taxes upon property which is taxable for municipal purposes, including the setting of the tax rate. (2437-7/80)

3.16.020 Procedure to fix annual tax rate. The City Council shall set the tax rate each year at any regular, adjourned regular or special meeting which is held prior to August 31 of such year by resolution adopted by majority vote of those members present at such meeting. (2437-7/80)

3.16.030 Assessment. The city elects that the duties of the assessment of city property for city taxes, the equalization and correction of the assessment, the collection, payment and enforcement of taxes, including delinquent taxes, and the redemption of the property from sale or other penalty for non-payment of city taxes, provided by law to be assessed by the assessor and collected by the Tax Collector and equalized by the City Council, shall be performed by the County Assessor, the County Tax Collector, the County Auditor and the Board of Supervisors of Orange County when acting as the Board of Equalization. (2437-7/80)